

PATENT

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I hereby certify that this correspondence for Application No. 10/598,345 is being electronically transmitted via EFS-WEB, on July 22, 2010.

/Randall S. Jackson, Jr./

July 22, 2010

Randall S. Jackson, Jr.  
Reg. No. 48,248

Date

Serial No.: 10/598,345  
Filed: August 24, 2006  
Art Unit: 3662  
Examiner: Timothy A. Brainard  
Applicant: Yoshiyuki Masuda et al.  
Title: WAVE ABSORBER AND MANUFACTURING METHOD OF WAVE  
ABSORBER  
Conf. No.: 2849  
Atty Docket: SHG-052P2

Cincinnati, Ohio 45202

July 22, 2010

Commissioner of Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT**

Sir:

In response to the Official Action mailed on February 22, 2010, please amend the application as set forth below. A two-month extension of time accompanies this response.

**Amendments to the Claims** are reflected in the listing of claims that begins on page 2 of this paper. (pp. 2-13)

**Remarks/Arguments** begin on page 14 of this paper. (pp. 14-22)